

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 28 2006

VETS FOR FREEDOM INC
12097 SOUTH MIDDLE ROAD
EDINBURG, VA 22824

Employer Identification Number:
20-3949872
DLN:
206271025
Contact Person:
R HUTCHINS ID# 52408
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
DECEMBER 31
Form 990 Required:
YES
Effective Date of Exemption:
JANUARY 3, 2006
Contribution Deductibility:
NO

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other
Than 501(c)(3)

VETS FOR FREEDOM INC

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTIONS
OTHER THAN 501(C)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at www.irs.gov, and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE EO Determinations Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve, provide the EO Determinations Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements.

Letter 948 (DO/CG)

VETS FOR FREEDOM INC

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. Special rules for organizations exempt under sections 501(c)(7), (9), (17) and (19) are described in Publication 598.

There are several exceptions to the tax on unrelated business income.

1. Income you receive from the performance of your exempt activity is not unrelated business income.
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, is not unrelated business income.
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends is usually not unrelated business income.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

EXCESS BENEFIT TRANSACTIONS (Applies to 501(c)(4) organizations)

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(4) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction involving your organization, you should report the transaction on Form 990 or Form 990-EZ. Additional information can

Letter 948 (DO/CG)

VETS FOR FREEDOM INC

be found in the instructions for Form 990 and Form 990-EZ, or you may call our toll-free number to obtain additional information on how to correct and report this transaction.

EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee.

You are also liable for tax under the Federal Unemployment Tax (FUTA) for each employee you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

Form **1024**
(Rev. September 1988)
Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved, this application will be on file for public inspection.

Read the instructions for each Part carefully. A User Fee must be attached to this application. If the required information and appropriate documents are not submitted along with Form 8718 (with the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.) Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employers (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits (Schedule E, page 12)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule C, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(28)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document)

Vets for Freedom, Inc.

2 Employer identification number (EIN) (If none, see Specific Instructions on page 2)

20 8849872

1b c/o Name (if applicable)

3 Name and telephone number of person to be contacted if additional information is needed

1c Address (number and street)
12007 South Middle Road

Room/Suite

1d City, town or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I, page 2.

Edinburg, VA 22824

(840) 341-8808

1e Web site address

4 Month the annual accounting period ends
December

5 Date incorporated or formed
1/3/2006

6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? ☒ Yes ☐ No
If "Yes," attach an explanation. *See Attachment*

7 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No
If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.

8 Check the box for the type of organization. ATTACH A CONFIRMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ Trust— Attach a copy of the Trust indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE
SIGN
HERE

Wade Zirkle
(Signature)

Wade Zirkle

(Type or print name and title or authority of signer)

Area 3, 20.06

For Paperwork Reduction Act Notice, see page 6 of the instructions.

Oct. No. 123456

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Part B. Activities and Operational Information (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

EDUCATE THE PUBLIC 80%

The organization plans to educate the public about the war in Iraq and its impact on our country, the serious ramifications and consequences of war, and its impact on our country, the international community, and on the lives of men and women who have served their country in this war.

January 2006- through 2006 and beyond

Consultants will be engaged to assist with this activity.

ACTIVITY TO INFLUENCE LEGISLATION 20%

The organization plans to engage in activity to influence legislation that pertains to the war in Iraq, and veterans issues.

January 2006- through 2006 and beyond

Consultants will be engaged to assist with this activity.

- 2 List the organization's present and future sources of financial support, beginning with the largest source first. Individuals, corporations and organizations that support Veterans for Freedom mission and purpose.

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Part II. Activities and Operational Information (continued)

3 Give the following information about the organization's governing body:

a. Names, addresses, and titles of officers, directors, trustees, etc.	b. Annual compensation
William Wade Zirkle: Director	
12097 South Middle Rd., Edinburg, VA 22824	\$ 24,000. ⁰⁰
Kevin Knox Nunnally: Director	none
12097 South Middle Rd., Edinburg, VA 22824	
David Bellavia: Director	none
12097 South Middle Rd., Edinburg, VA 22824	

4 If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.
n/a5 If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, committees).
Vets for Freedom Action Fund: The Vets for Freedom Action Fund "Action Fund" is an organization related to Vets for Freedom. The Action Fund is a separate legal entity, which is organized under section 527 of the Internal Revenue Code. The Action Fund was formed in order to preserve the legal integrity of the Vets for Freedom, Inc. organization, for which this 1024 application is being submitted.6 If the organization has capital stock issued and outstanding, state: (1) classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's enabling instrument authorizes dividend payments on any class of capital stock.
n/a7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirements and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.
n/a

8 Explain how your organization's assets will be distributed on dissolution.

Upon dissolution of the corporation or the winding up of its affairs, the assets of the corporation shall be distributed to another organization organized and operated exclusively for charitable purposes or for social welfare purposes as described in section 501(c)(4).

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Part II. Activities and Operational Information (continued)

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.
- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.
- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.
- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.
- 14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No
If "Yes," explain in detail, include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.
- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☒ No
If "Yes," attach a recent copy of each.

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Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From To	(b) 2006	(c) 2007	(d) 2008	
1 Gross dues and assessments of members	From 1/1/06 To 7/31/06	0	0	0	
2 Gross contributions, gifts, etc.		144,701.30	350,000	350,000	
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)		0	0	0	
4 Gross amounts from unrelated business activities (attach schedule)		0	0	0	
5 Gain from sale of assets, excluding inventory items (attach schedule)		0	0	0	
6 Investment income (see page 3 of the instructions)		0	0	0	
7 Other revenue (attach schedule)		0	0	0	
8 Total revenue (add lines 1 through 7)		144,701.30	350,000	350,000	
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes.		88,511.59	55,000	55,000	
10 Expenses attributable to unrelated business activities		0	0	0	
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)		0	0	0	
12 Disbursements to or for the benefit of members (attach schedule)		0	0	0	
13 Compensation of officers, directors, and trustees (attach schedule)		24,000.00	24,000.00	24,000.00	
14 Other salaries and wages.		0	0	0	
15 Interest		0	0	0	
16 Occupancy		7,000.22	10,000.00	10,000.00	
17 Depreciation and depletion		0	0	0	
18 Other expenses (attach schedule)		6,938.79	0	0	
19 Total expenses (add lines 9 through 18)		126,457.65	89,000	89,000	
20 Excess of revenue over expenses (line 8 minus line 19)		18,243.65	261,000	261,000	

B. Balance Sheet (at the end of the period shown)

		Current Tax Year as of 7/31/06
Assets		
1 Cash	1	100.43
2 Accounts receivable, net	2	0
3 Inventories	3	0
4 Bonds and notes receivable (attach schedule)	4	0
5 Corporate stocks (attach schedule)	5	0
6 Mortgage loans (attach schedule)	6	0
7 Other investments (attach schedule)	7	0
8 Depreciable and depletable assets (attach schedule)	8	0
9 Land	9	0
10 Other assets (attach schedule)	10	0
11 Total assets	11	100.43
Liabilities		
12 Accounts payable	12	0
13 Contributions, gifts, grants, etc., payable	13	0
14 Mortgages and notes payable (attach schedule)	14	0
15 Other liabilities (attach schedule)	15	0
16 Total liabilities	16	0
Fund Balances or Net Assets		
17 Total fund balances or net assets	17	100.43
18 Total liabilities and fund balances or net assets (add line 16 and line 17)	18	100.43

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

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Schedule B

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Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Does the organization perform or plan to perform for members, shareholders or others, services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? ☐ Yes ☒ No

If "Yes," explain.

- 4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

n/a

ATTACHMENT

Vets for Freedom, Inc.
EIN: 20-3949872

Vets for Freedom, Inc. originally submitted a 1023 application for recognition of tax exempt status, and during subsequent discussions with the Internal Revenue Service during this application process, it was determined that Vets for Freedom, Inc. should seek recognition under section 501(c)(4) rather than 501(c)(3).

We have also included herein a copy of the Articles of Amendment, which we have submitted to the state corporation commission.

Commonwealth of Virginia



STATE CORPORATION COMMISSION

Richmond, January 3, 2006

This is to certify that the certificate of incorporation of

Vets For Freedom, Inc.

*was this day issued and admitted to record in this office and that
the said corporation is authorized to transact its business subject
to all Virginia laws applicable to the corporation and its business.
Effective date: January 3, 2006*



State Corporation Commission

Attest:

Joel H. Beck
Clerk of the Commission

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

ARTICLES OF INCORPORATION
VIRGINIA NONSTOCK CORPORATION

The undersigned, pursuant to Chapter 10 of Title 13.1 of the Code of Virginia, state(s) as follows:

1. The name of the corporation is:

Vets For Freedom, Inc.

2. The corporation is to have no members. ☒ Mark this box, if applicable.
OR

The corporation is to have the following class (es) of members:

3. The directors of the corporation shall be elected or appointed as follow:

The number of directors of the Corporation shall be no less than three (3) and no more than nine (9).
Each director shall hold office for one year unless duly removed as prescribed in Article III of the Bylaws.
Each director must be reelected by the affirmative vote of a majority of the current directors though less than a quorum of the Board of Directors, unless otherwise provided by law, at the regular annual meeting.

4. A. The name of the corporation's initial registered agent is

William Wade Zirkle

- B. The initial registered agent is (mark appropriate box):

- (1) An individual who is a resident of Virginia and
☒ an initial director of the corporation
☐ a member of the Virginia State Bar

OR

- (2) ☐ a domestic or foreign stock or nonstick corporation, limited liability company, or registered limited liability partnership authorized to transact business in Virginia.

5. A. The corporation's initial registered office address, which is identical to the business office of the initial registered agent, is:

132 N. Main Street, Woodstock, VA 22664

- B. The registered office is physically located in the ☐ City or ☒ County of Shenandoah.

6. The initial director(s) are:

NAME (S)

ADDRESS (ES)

William Wade Zirkle, President
Kevin Knox Nunnally, Secretary
Owen West, Vice-President

12097 South Middle Road, Edinburg, VA 22824
134 Jannel Lane, Emerald Isle, NC 28594
155 West 70th Street, New York, NY 10023

ARTICLES OF INCORPORATION - VIRGINIA NONSTOCK CORPORATION

7. No part of the net earnings of the corporation shall inure to the benefit of any officer, director, trustee of the corporation, or any other private person; and upon the dissolution of the corporation, the Board of Directors shall, after paying or making provision for payment of all the liabilities of the corporation, dispose of the residual assets of the corporation exclusively for religious purposes of the corporation in such manner, or to one or more organizations which themselves are exempt as organizations described in Sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986 or corresponding Sections of any future Internal Revenue Code. Any such assets not so disposed of shall be disposed of by the Superior Court of the county in which the principal office of the corporation is then located, for such purposes or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.
8. The purposes for which the corporation is organized are:
- a. Vets for Freedom, Inc. organized for exclusively religious, charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under said Section 501(c)(3) of the Internal Revenue Code of 1986.
 - b. Notwithstanding any other provision of these Articles, this organization shall not carry on any activities not permitted to be carried on by an organization exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue Law.
 - c. No part of the activities of the corporation shall be carrying on propaganda, or otherwise attempting to influence legislation, or participating in, or intervening in (including the publication or distribution of statements), any political campaign on behalf of any candidate for public office.
9. The corporation's mailing address is:
- PO Box 314, Woodstock, VA 22664
10. INCORPORATOR (S):
- William Wade Zirkle
SIGNATURE (S)
- William Wade Zirkle
PRINTED NAME (S)

COMMONWEALTH OF VIRGINIA
STATE CORPORATION COMMISSION

AT RICHMOND, JULY 31, 2006

The State Corporation Commission has found the accompanying articles submitted on behalf of
Vets For Freedom, Inc.

to comply with the requirements of law, and confirms payment of all required fees. Therefore, it
is ORDERED that this

CERTIFICATE OF AMENDMENT

be issued and admitted to record with the articles of amendment in the Office of the Clerk of the
Commission, effective July 31, 2006.

The corporation is granted the authority conferred on it by law in accordance with the articles,
subject to the conditions and restrictions imposed by law.

STATE CORPORATION COMMISSION

By

A handwritten signature in black ink, reading "Mark L. Christie". The signature is written in a cursive, flowing style.

Commissioner

Articles of Amendment
of
Vets for Freedom, Inc.

1. The name of the corporation is Vets for Freedom, Inc.
2. Amendments to the Articles of Incorporation:

Section 7 of the Articles of Incorporation is removed in its entirety, and replaced with the following:

No part of the net income of the Corporation shall inure to the benefit of or be distributed to its directors, officers, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services actually rendered and to make payments and distributions in furtherance of the purpose and objects set forth in Section 8 (as amended by the Articles of Amendment.)

Upon dissolution of the Corporation or the winding up of its affairs, the assets of the Corporation shall be distributed to another organization organized and operated exclusively for charitable purposes or for social welfare purposes as described in section 501(c)(4).

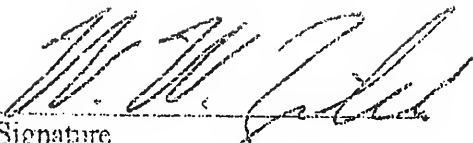
Section 8(a), (b) and (c) of the Articles of Incorporation is removed in its entirety, and replaced with the following:

Vets for Freedom, Inc. is organized primarily to further the common good and general welfare of the citizens of the United States of America by educating the public about the war in Iraq, and its impact on our country, the serious ramifications and consequences of war, and its impact on our country, the international community, and on the lives of men and women who have served their country in this war.

Notwithstanding any other provision of these Articles, this Corporation shall not carry on any activity not permitted to be carried on by an organization exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code of 1986, or corresponding provision of any future United States Internal Revenue law.

3. The foregoing amendments were adopted by the corporation on: 22 June 2006
4. The amendments were adopted by a unanimous written consent of the board of directors. The organization has no members.

Executed in the name of the Corporation by:


Signature

William Wade Ziskle

Corporation's SSC ID #: 0650249-6

22 June 2006
Date

Director and President

HOLTZMAN VOGEL PLLC
Attorneys at Law

18 Alexandria
Suite 53
Warrenton, VA
p:540.341.8805
f:540.341.8809

September 19, 2006

Mrs. R. Hutchins
Tax Law Specialist
Internal Revenue Service
Tax Exempt/Government Entities
TE/GE TEO:RAID GROUP 7880
31 Hopkins Plaza Room 1420
Baltimore, MD 21201

RE: Vets for Freedom, Inc. (EIN: 20-3949872)

Dear Mrs. R. Hutchins,

We are providing you with the information that you requested in your correspondence regarding Vets for Freedom, Inc.'s application for tax-exempt status under section 501(c)(4) of the Internal Revenue Code.

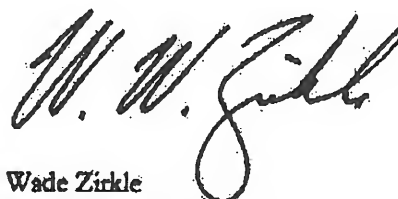
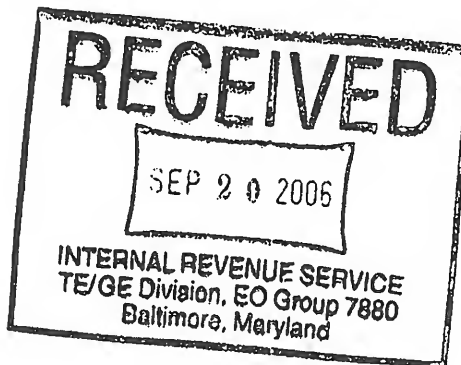
Please find herein, the answers to all of your questions. In addition, we have attached documents where requested, along with a copy of your correspondence.

Thank you very much for your assistance with this matter. Please do not hesitate to contact us, should you have any questions or concerns.

Best regards,



Jill Holtzman Vogel & Cathleen West
Counsel



Wade Zirkle
Director, and President

Question # 1: Narrative Description of the Day-to-Day Activities of the Organization

Vets for Freedom, Inc. is a new organization, which is currently in its initial start-up and planning phases. As a new organization, its day-to-day activities have thus far focused on the following: (1) developing the organization's mission and organizational structure/planning activities; (2) researching and compiling information; and (3) developing fundraising ideas. Future activities will primarily focus on educating the public, and activity to influence legislation.

Educate the public- 30% (planned)

What: VFF plans to educate the public by engaging in the following types of activities: organizing and/or participating in public forums about the war in Iraq, and developing reports, pamphlets, brochures, issue advocacy pieces, and other forms of written communications about the war in Iraq.

When: 2006, and this activity will be continuous throughout the existence of the organization in future years

Where: United States

Who: members of the Board of Directors, and consultants

Activity to influence legislation- 30% (planned)

VFF plans to engage in activity to influence legislation. It plans to monitor federal and state legislation regarding the war in Iraq, and veterans and their families. The organization will likely engage in grassroots lobbying activity in order to support or oppose such legislation. In addition, the organization may engage in direct lobbying activity as well. Any and all activity to influence legislation in which VFF engages in the future will be germane to its mission, and tax-exempt purpose.

When: 2006, and this activity will be continuous throughout the existence of the organization in future years

Where: United States

Who: members of the Board of Directors, and consultants

Developing the organization's mission and organizational structure/Planning activities- 30%

What: The founders of VFF determined that the organization's primary mission is to further the common good and general welfare of the citizens of the United States of America by educating the public about the war in Iraq, and its impact on our country, the serious ramifications and consequences of war, and its impact on our country, the international

community, and on the lives of men and women who have served their country in this war. The organization shall not carry on any activity not permitted to be carried on by an organization exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code.

VFF was formed as a non-profit organization, and it has a board of directors consisting of three individuals, who also serve as the officers of the organization. In addition, VFF is currently seeking tax-exempt status with the IRS, and has spent a considerable amount of time working on its application.

VFF has been developing plans for its activities. Such activities will include educating the public, and activity to influence legislation. VFF has been working on developing its base of grassroots supporters who support its mission and cause.

When: n/a

Where: Incorporated in Virginia

Who: Board of Directors, volunteers, and legal counsel

Research and compilation of information- 20%

What: VFF has been researching and compiling information about the war in Iraq. In addition, directors have visited Iraq and seen first-hand the nature of war. A document attached includes first-hand information of the impact of war in Iraq.

When: Spring-Summer 2006, and the research/compilation of information will be continuous throughout the existence of the organization

Where: Virginia, Iraq, and possibly other locations in the United States

Who: members of the Board of Directors

Development of a general fundraising plan- 5%

VFF has identified potential financial supporters for its cause, and have developed a general plan for reaching out to such individuals in order to share information about VFF seeking their support for its mission, and financially as well. At this time, it does not plan to engage a professional fundraiser to plan its fundraising goals, or to solicit contributions.

When: 2006, and this activity will be continuous throughout the existence of the organization in future years

Where: Virginia, and United States

Who: members of the Board of Directors

Question # 2: Use of a Professional Fund-Raiser

At this time, VFF does not plan to utilize a professional fund raiser to develop a fundraising plan, or to solicit contributions. Therefore, VFF does not have information to provide regarding this question.

Question # 3: Promotion of Social Welfare

Generally, an organization is operating exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the community as a whole. See Treas. Reg. 1.501(c)(4)-1(a)(2)(i). The IRS has determined that a veterans organization is a social welfare organization within the meaning of §501(c)(4), see Rev. Rul. 66-150, where the organization engaged in various activities for the common good and general welfare of the people of the community. The organization engaged in activities including promoting patriotism, assisting veterans in need, and preserving the memory of those in war.

VFF promotes social welfare as its primary mission is to further the common good and general welfare of the citizens of the United States of America by educating the public about the war in Iraq's impact on our country, the serious ramifications and consequences of war, and its impact on the international community, and on the lives of men and women who have served their country in this war. VFF will fulfill its mission by engaging in educational campaigns, and by engaging in activities to influence legislation that is germane to its mission and purpose.

In addition, the IRS has ruled that a tax-exempt social welfare organization can operate to inform the public on controversial subjects, even though the organization advocates a particular viewpoint. See Rev. Rul. 68-656. The education of the public on such subjects is deemed to be "beneficial to the community because society benefits from an informed citizenry." See Id.

For example, the IRS has granted tax-exempt status as a social welfare organization to one that educated the public on abortion, promoted the rights of the unborn, and supported legislative changes, notwithstanding the fact that the organization advocated controversial objectives. See Rev. Rul. 76-81. The IRS stated, "[t]here are differences of opinion on this issue. Although an organization advocates the adoption of a particular position, its activities nevertheless are designed to increase the knowledge and understanding of the public on the entire subject." See Id.

Similarly, the question of the United States' involvement in the war in Iraq is a matter of public concern in our communities across the nation. Indeed, there are differences of opinion on the war. VFF seeks to educate the public about the war, its impact on our country, the international community, and on the lives of the men and women who have served their country in this war. Our society benefits from an informed citizenry of all viewpoints even if the subject matter is controversial.

The organization is relatively new, and will be developing materials as the organization continues to grow. Please see the attachment for two documents which the organization has created: "In Ramdi, a test of Iraqi forces", and "Vets for Freedom Press Release."

Question # 4: Materials that Will Be Used

VFF is a relatively new organization and will be developing materials to use to impress upon the public the ramifications and consequences of the war and the impact on our country, the international community and the lives of men and women who have served their country in this war. As examples, please see the attached documents entitled, "In Ramdi, a test of Iraqi forces", and "Vets for Freedom Press Release."

Questions # 5: Amendment to the Articles of Incorporation

Please see the attachment containing a copy of the state approved Articles of Incorporation, and Articles of Amendment.

ATTACHMENT

**Vets for Freedom
EIN: 20-3949872**

1024 Supplemental Informational Response

For Questions #3 and #4:

- Vets for Freedom Press Release
- Article, "In Ramadi, a test of Iraqi forces" by two VFF directors who visited Iraq as embedded civilians

For Question #5:

- State Approved Articles of Amendment

Vets for Freedom Press Release
Wednesday, April 12, 2006

FOR IMMEDIATE RELEASE:

Wednesday, April 12, 2006

Vets for Freedom; Pro-Mission Organization of Iraq and Afghanistan Combat Veterans Announces National Leadership Team

Pro-Mission Veterans Organization Will Mobilize Support and Serve as a Voice for Veterans of the Global War on Terror

Washington, DC (April 12, 2006) – Vets for Freedom, the leading voice of veterans supportive of the Global War on Terror, today announced the formation of their national leadership team. Comprised of decorated combat veterans from the ongoing operations in Iraq and Afghanistan, the leadership team represents both officers and enlisted personnel from various branches of service who have served on the front lines defending freedom.

Founded in January, 2006, Vets for Freedom is a national organization of Iraq and Afghanistan war veterans who believe in the mission of freedom, specifically Operation Iraqi Freedom, but who have become frustrated with the way the operation has been politicized and reported to the home front. The newly announced leadership team will mobilize national membership to promote a nonpartisan, factual account of military operations in Iraq and Afghanistan from the veteran's perspective and will educate the public and mobilize support for the global war on terror.

Members of Vets for Freedom are planning a return visit to Iraq as civilians this Spring to report on the current training of Iraqi troops and the overall progress of the operation. Additionally, members of the leadership team will be available to provide the media a first hand account on the progress of the mission as well as serve as subject matter experts on numerous facets of the global war on terror.

Wade Zirkle, the Executive Director of Vets for Freedom and a former Marine Lieutenant and Purple Heart recipient thanked the newly appointed leadership team for their dedication to the ongoing missions both in Iraq and at home. "Vets for Freedom is extremely fortunate to have the commitment from a group of veterans who know first hand about sacrifice. Our national leadership team will work to solidify American resolve of this worthy mission through a comprehensive program targeted toward the U.S. public and policymakers. During the last year, the ongoing conflict our nation has engaged upon have become grossly politicized and misrepresented at home and our leadership team will seek to ensure that political discussions are honest and forthright by providing the firsthand perspective of veterans."

The national leadership team includes:

Wade Zirkle, Executive Director Wade Zirkle is a former Marine Lieutenant who served two deployments prior to being wounded in Iraq, first with the Second Light Armored Reconnaissance Battalion and most recently with the Second Battalion, First Marines. He is from Shenandoah County, Virginia and is the recipient of the Purple Heart.

David Bellavia David Bellavia is a former Army Staff Sergeant who served in the First Infantry Division (Task Force 1-2). He has been recommended for the Congressional Medal of Honor, nominated for the Distinguished Service Cross, received the Silver Star, the Bronze Star, and the Conspicuous Service Cross. He is a writer, a veterans advocate and an expert on Improvised Explosive Devices (IED's) and is based in Batavia, New York.

Owen West Owen West is a Marine Reservist who served in Force Reconnaissance during the invasion of Iraq in 2003. He returned to Iraq in 2004 as a free-lance reporter. Additionally, he is the author of *Four Days to Veracruz*.

Simon & Schuster, 2003) and Sharkman Slix (Simon & Schuster, 2001). He lives in New York City with his wife and two children.

Knox Nunnally Knox Nunnally is a Marine Infantry Officer who has served three deployments to Iraq with the Second Light Armored Reconnaissance Battalion out of Camp Lejeune, North Carolina. He holds a Bronze Star for valor and a Purple Heart. Knox hails from Houston, Texas.

Mark Seavey, Co-Founder Mark Seavey is a former Army Sergeant and recently returned from Afghanistan where he served with the Third Battalion, 116 Infantry, based in Woodstock, Virginia. He resides in Alexandria, Virginia.

Joe Dan Worley, Co-Founder Hospitalman Third Class (HN3) Joe Dan "Doc" Worley is a U.S. Navy Corpsman. He was an infantry platoon medic in Second Battalion, First Marines in Fallujah in 2004 prior to being wounded in an IED attack. He holds a Bronze Star for valor and a Purple Heart. He is stationed at Walter Reed Army Hospital where he is rehabilitating from wounds sustained in an ambush in September, 2004. He lives with his wife and daughter. The Worley family is from Paulding County, Georgia.

Chris Niedziocha, Co-Founder Chris Niedziocha is currently an instructor at the Marines' Fleet Anti-Terrorism Security Team (FAST) Company in Norfolk, Virginia. He served in Afghanistan in 2004 with First Battalion, Sixth Marines where he was the recipient of a Silver Star for valor while leading a bold counterattack against enemy forces. Chris is from King of Prussia, Pennsylvania.

Posted on Thu, Jul. 06, 2006

In Ramadi, a test of Iraqi forces

By Wade Zirkle and David Bellavia

Two weeks after thousands of U.S. and Iraqi forces established a series of combat outposts, called "strong points," surrounding Ramadi, residents are returning to the unruly city, hoping to find relative normalcy.

As the strong points were being occupied, residents had fled or braced for a full-scale Fallujah-style assault that never happened. Instead, they are seeing a "soft offensive" that is emblematic of the new face of the U.S.-led counterinsurgency effort.

Despite the similarities between the insurgent stronghold of Fallujah two years ago and Ramadi today, the current offensive will be slow and deliberate, and will focus on rebuilding local infrastructure, not destroying it. One U.S. commander said of the effort, "It is not a push; it is a slow squeeze."

Ramadi, a city of 400,000 on the banks of the Euphrates, is now Iraq's most dangerous city. Insurgents battle U.S. and Iraqi troops on a near-hourly basis. It is the poster-child of a third-world, war-ravaged community. The streets serve as landfill, sewage system and battlefield all in one.

It is the job of Army Col. Sean MacFarland, commander of the "Ready First Brigade Combat Team," to neutralize the insurgents, reestablish a municipal government, and rebuild the city's infrastructure. He hopes to duplicate the "clear, hold and build" strategy successfully employed in the Syrian border town of

Tal Afar.

The strong points in Ramadi, cohabitated by U.S. and Iraqi troops, are designed to cut off the insurgents from supplies and reinforcements from the outside. They also serve as small satellite bases from which to launch highly focused, company-level operations. While Americans still lead the effort to neutralize the insurgency, it is becoming increasingly incumbent on the thousands of Iraqi soldiers in Ramadi to win over the local population.

Coalition forces, along with Iraqi army units, hope for an "oil spot" effect at each strong point. The fortified outposts are a foothold from which they can take back and rebuild neighborhoods one block at a time. Every week, U.S. and Iraqi soldiers will expand the influence of their strong points until all efforts are widespread and interconnected with neighboring strong points.

What distinguishes MacFarland's mission from previous operations is that its success - or failure - will be largely dependent on the Iraqi army. Previous operations, including Fallujah, Samarah, and Baghdad's Sadr City, have put American grunts at the tip of the spear, with Iraqis in rear-area security roles. The Ramadi effort puts Iraqis shoulder to shoulder with Americans, with Iraqis often in the driver's seat.

With both the American and Iraqi public growing weary of the war, the next few months may be a bellwether. If the Iraqis can pacify the country's most dangerous city, optimism and support for the mission may increase. If the Iraqis fail, it will hasten the calls for U.S. withdrawal.

We recently had a chance to evaluate Iraqi infantrymen on the front lines. During the day, they led security patrols and managed checkpoints on the main thoroughfares. In the evening, one Iraqi company painstakingly worked on a census of the people in their area of operations. This survey allowed the Iraqi soldiers to gather intelligence in their neighborhoods, but just as important, to build relationships with the people. These operations were Iraqi-led, with Iraqi soldiers taking on the cultural and interpersonal challenges that Americans simply cannot and should not do.

If Ramadi's citizens can be assured that Iraqi soldiers can provide protection, they will be more forthcoming with information on the enemy.

One recent evening, coalition forces were notified by a local Iraqi police chief that he had arrested three insurgents based on tips from residents. By the time we arrived with U.S. forces, local police had found two AK-47s, a sniper rifle, and several explosive devices in the suspected insurgents' vehicle. As the Iraqi police and U.S. troops prepared to

transport the suspects, a crowd of children swarmed our vehicles. The children cheered and I could hear the adults saying, "Sukran" - meaning thank you - to those who carried out the arrest.

These citizens, at least, had had enough of the Insurgents and the violence they brought upon the community. Both the Iraqi government and U.S. military are hoping that the rest of Ramadi, and other regions in Iraq, have had enough as well.

Wade Zirkle and David Bellavia served multiple deployments to Iraq as U.S. Infantrymen; now civilians, they are embedded with coalition and Iraqi forces. They are cofounders of Vets for Freedom. Contact them at wzirkle@vetsforfreedom.org.

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<http://www.philly.com>

HOLTZMAN VOGEL PLLC
Attorneys at Law

98 Alden Pike

Suite 5

Warrenton, VA 20186

p/540-341-8808

f/540-341-8809

August 3, 2006

Internal Revenue Service
Department of the Treasury
P.O. Box 13163—Room 1420
Baltimore, MD 21203

RE: Vets for Freedom (EIN: 20-3949872)

Dear Mrs. Hutchins,

Pursuant to our telephone discussion on July 20, 2006, we are submitting a 1024 application, in order to provide you with information demonstrating that the organization Vets for Freedom, Inc., serves a social welfare purpose with the meaning of section 501(c)(4).

In addition, we are also submitting a copy of your original correspondence, dated June 12, 2006 in response to the organization's original application, which was a 1023 application.

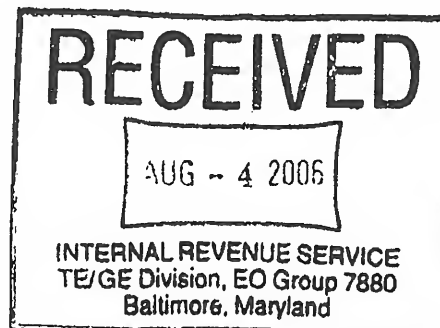
If you have any questions, please contact me or Jill Holtzman Vogel. Our office telephone number is (540) 341-8808. My cell phone number is (540) 630-1500.

Thank you very much for your assistance with this matter.

Best regards,



Cathleen West



Internal Revenue Service
Director, Exempt Organizations

Department of the Treasury
P.O. Box 13163- Baltimore, MD 21203

Date: August 15, 2006

Vets For Freedom, Inc
12097 South Middle Road
Eclenburg, VA 22824

Employer Identification Number:
20-3949872
Person to Contact - R. Hutchins
My Badge # is 5200218
Phone- 410-962-9524 Fax- 410-962-0133 -
Limit 10 pages
Response Due Date:
September 6, 2006

Dear Sir or Madam:


Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information to make that determination on your Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1024.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Mrs. R. Hutchins 

Tax Law Specialist

Enclosure

Vets For Freedom, Inc

20-3949872

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed in the application. ✓

Please attach a copy of this letter to all correspondence. Please include your employer identification number on all correspondence submitted to this office. Please include a daytime telephone number where you can be reached during normal business hours. ✓

An automatic fourteen (14) day extension of the response due date will take effect with no further action on your part. You do not need to call me to receive this extension. It is automatic.

See attached request for Additional Information:

*.PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO ME AT THE ADDRESS SHOWN BELOW IN BALTIMORE, MD. Do not send to Cincinnati...

US Mail:**Street Address:**

Internal Revenue Service
Tax Exempt/Government Entities
TE/GE T:EO:RA:D GROUP 7880
PO Box 13163
Baltimore, Md. 21203
ATTN: Mrs. R. Hutchins

Internal Revenue Service
Tax Exempt/Government Entities
TE/GE T:EO:RA:D GROUP 7880
31 Hopkins Plaza Room 1420
Baltimore, Md. 21201
ATTN: Mrs. R. Hutchins

Vets For Freedom, Inc

20-3949872

- 1) Before I can make a determination of your exempt status I need to know how the organization conducts its activities. At this point in time I do not know how you operate. Please provide me with a narrative description of your day to day activities. ✓
- 2) You indicated that you may use a professional fund-raiser? If so, answer the questions on the attachment relating to your planned use of a professional fund-raiser organization. ✓
- 3) You submitted a 1024 application in lieu of the 1023 you previously submitted. However, you still have not explained how this organization operates to promote social welfare within the meaning of section 501(c)(4). You have not provided me with any of your written materials which you propose to distribute to the general public. You have not provided me with any of your videos, tapes, CD's, Newsletters, brochures, etc which you propose to produce which set forth your position on the "War in Iraq". Please do so now. ✓
- 4) You also have not provided me with any materials you propose to use to impress upon the public the ramifications and consequences of the war and the impact on our country, the International community and on the lives of men and women who have served their country in this war. Please do so now. ✓
- 5) You provided a copy of an Amendment to your Articles of Incorporation. However, that Amendment has not been filed with and approved by the appropriate State officials. Submit a copy of the Articles of Incorporation reflecting the seal and signature of the appropriate State official. The copy you submit to us must show that it has been properly filed and approved by your appropriate state agency. We cannot accept a copy stamped "received/filed." This document must verify the articles of incorporation have been filed with and approved by the appropriate State officials. ✓

Vets For Freedom, Inc

20-3949872

ACTIVITIES

Your answers must provide sufficient detail about your past, present and planned activities to prove that you are an exempt organization. We will not be able to recognize you as an exempt organization based on generalizations. Therefore, we need to understand the specific activities you will undertake to reach your goals.

For each past, present, or planned activity, include information that answers each of the following questions.

- 1) What is the activity?
- 2) Who conducts the activity?
- 3) When is the activity conducted?
- 4) Where is the activity conducted: (for example: New York, Florida, California)?
- 5) How does the activity further your exempt purposes?
- 6) What percentage of your total time is allocated to this activity?
- 7) How is the activity funded?
- 8) List any alternate names under which you operate, including any "aka" (also known as) or "dba" (doing business as) names.

If you have a website, please attach a representative paper copy to support your narrative description of activities.

Vote For Freedom, Inc

20-3949872

PROFESSIONAL FUNDRAISERS

- 1) Identify all the professional fund-raising organizations and individuals you intend to use.
- 2) How will you decide which professional fund-raisers you will use? Please explain in detail.
- 3) Do any of your organizations directors or officers work for the professional fund-raisers you will use? If yes, please explain their relationship(s) completely. In addition, disclose any compensation, bonuses or benefits these individuals will receive through their professional fund-raiser efforts.
- 4) Does or will your organization have ultimate control over the fund-raising process (i.e., approval of scripts for advertisements, accounting controls, authority to set ticket prices, etc.)?
- 5) How are the professional fund-raisers compensated? Will you enter into agreements where the professional fund-raiser will receive a stated percentage of all funds raised? If so, please discuss in detail.
- 6) Have you already entered into any written agreements with professional fund-raisers? If yes, send copies of any contracts or other agreements for our review.

Internal Revenue Service
Director, Exempt Organizations

Department of the Treasury
P.O. Box 13163- Baltimore, MD 21203

Date: August 15, 2006

Vets For Freedom, Inc
Greg McRay, EA
2736 Old Elm Hill Pike
Nashville, TN 37214

Employer Identification Number:
20-3949872
Person to Contact – R. Hutchins
My Badge # is 5200218
Phone- 410-962-9524 Fax- 410-962-0133 -
Limit 10 pages
Response Due Date:
September 6, 2006

Dear Sir or Madam:

Before we can recognize your organization as being exempt from Federal income tax, we must have enough information to show that you have met all legal requirements. You did not include the information to make that determination on your Form 1024, Application for Recognition of Exemption Under Section 501(a) or for Determination Under Section 120.

To help us determine whether your organization is exempt from Federal income tax, please send us the requested information by the above date. We can then complete our review of your application.

If we do not hear from you within that time, we will assume you do not want us to consider the matter further and will close your case. As a result, the Internal Revenue Service will treat your organization as a taxable entity. If we receive the information after the response due date, we may ask you to send us a new Form 1024.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,

Mrs. R. Hutchins 

Tax Law Specialist

Enclosure

Letter 1313 (DO)

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed in the application.

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Director, Exempt Organizations

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Tax Law Specialist

Enclosure

Note: Your response to this letter must be submitted over the signature of an authorized person or of an officer whose name is listed in the application.

Please attach a copy of this letter to all correspondence. Please include your employer identification number on all correspondence submitted to this office. Please include a daytime telephone number where you can be reached during normal business hours.

An automatic fourteen (14) day extension of the response due date will take effect with no further action on your part. You do not need to call me to receive this extension. It is automatic.

See attached request for Additional Information:

***.PLEASE DIRECT ALL CORRESPONDENCE REGARDING YOUR CASE TO ME AT THE ADDRESS SHOWN BELOW IN BALTIMORE, MD: Do not send to Cincinnati...**

US Mail:	Street Address:
Internal Revenue Service Tax Exempt/Government Entities TE/GE T:EO:RA:D GROUP 7880 PO Box 13163 Baltimore, Md. 21203 ATTN: Mrs. R. Hutchins	Internal Revenue Service Tax Exempt/Government Entities TE/GE T:EO:RA:D GROUP 7880 31 Hopkins Plaza Room 1420 Baltimore, Md. 21201 ATTN: Mrs. R. Hutchins

- 1) Before I can make a determination of your exempt status I need to know how the organization conducts its activities. At this point in time I do not know how you operate. Please provide me with a narrative description of your day to day activities.
- 2) You indicated that you may use a professional fund-raiser? If so, answer the questions on the attachment relating to your planned use of a professional fund-raiser organization.
- 3) You submitted a 1024 application in lieu of the 1023 you previously submitted. However, you still have not explained how this organization operates to promote social welfare within the meaning of section 501(c)(4). You have not provided me with any of your written materials which you propose to distribute to the general public. You have not provided me with any of your videos, tapes, CD's, Newsletters, brochures, etc which you propose to produce which set forth your position on the "War in Iraq". Please do so now.
- 4) You also have not provided me with any materials you propose to use to impress upon the public the ramifications and consequences of the war and the impact on our country, the International community and on the lives of men and women who have served their country in this war. Please do so now.
- 5) You provided a copy of an Amendment to your Articles of Incorporation. However, that Amendment has not been filed with and approved by the appropriate State officials. Submit a copy of the Articles of Incorporation reflecting the seal and signature of the appropriate State official. The copy you submit to us must show that it has been properly filed and approved by your appropriate state agency. We cannot accept a copy stamped "received/filed." This document must verify the articles of incorporation have been filed with and approved by the appropriate State officials.

ACTIVITIES

Your answers must provide sufficient detail about your past, present and planned activities to prove that you are an exempt organization. We will not be able to recognize you as an exempt organization based on generalizations. Therefore, we need to understand the specific activities you will undertake to reach your goals.

For each past, present, or planned activity, include information that answers each of the following questions.

- 1) What is the activity?
- 2) Who conducts the activity?
- 3) When is the activity conducted?
- 4) Where is the activity conducted: (for example: New York, Florida, California)?
- 5) How does the activity further your exempt purposes?
- 6) What percentage of your total time is allocated to this activity?
- 7) How is the activity funded?
- 8) List any alternate names under which you operate, including any "aka" (also known as) or "dba" (doing business as) names.

If you have a website, please attach a representative paper copy to support your narrative description of activities.

PROFESSIONAL FUNDRAISERS

- 1) Identify all the professional fund-raising organizations and individuals you intend to use.
- 2) How will you decide which professional fund-raisers you will use? Please explain in detail.
- 3) Do any of your organizations directors or officers work for the professional fund-raisers you will use? If yes, please explain their relationship(s) completely. In addition, disclose any compensation, bonuses or benefits these individuals will receive through their professional fund-raiser efforts.
- 4) Does or will your organization have ultimate control over the fund-raising process (i.e., approval of scripts for advertisements, accounting controls, authority to set ticket prices, etc.)?
- 5) How are the professional fund-raisers compensated? Will you enter into agreements where the professional fund-raiser will receive a stated percentage of all funds raised? If so, please discuss in detail.
- 6) Have you already entered into any written agreements with professional fund-raisers? If yes, send copies of any contracts or other agreements for our review.

Form **5768**

(Rev. December 2004)

Department of the Treasury
Internal Revenue Service**Election/Revocation of Election by an Eligible
Section 501(c)(3) Organization To Make
Expenditures To Influence Legislation**

(Under Section 501(h) of the Internal Revenue Code)

For IRS
Use Only ►

Name of organization

VETS FOR FREEDOM, INC.

Employer identification number

20-3949872

Number and street (or P.O. box no., if mail is not delivered to street address)

12097 SOUTH MIDDLE ROAD, EDINBURG, VA 22824

Room/suite

City, town or post office, and state

ZIP + 4

- 1 Election**—As an eligible organization, we hereby elect to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending 12/31/2006 and all subsequent tax years until revoked. (Month, day, and year)

Note: This election must be signed and postmarked within the first taxable year to which it applies.

- 2 Revocation**—As an eligible organization, we hereby revoke our election to have the provisions of section 501(h) of the Code, relating to expenditures to influence legislation, apply to our tax year ending _____ (Month, day, and year)

Note: This revocation must be signed and postmarked before the first day of the tax year to which it applies.

Under penalties of perjury, I declare that I am authorized to make this (check applicable box) ☒ election ☐ revocation on behalf of the above named organization.

(Signature of officer or trustee)

WILLIAM WADE ZIRKLE, PRESIDENT

(Type or print name and title)

(Date)

General Instructions

Section references are to the Internal Revenue Code.

Section 501(c)(3) states that an organization exempt under that section will lose its tax-exempt status and its qualification to receive deductible charitable contributions if a substantial part of its activities are carried on to influence legislation. Section 501(h), however, permits certain eligible 501(c)(3) organizations to elect to make limited expenditures to influence legislation. An organization making the election will, however, be subject to an excise tax under section 4911 if it spends more than the amounts permitted by that section. Also, the organization may lose its exempt status if its lobbying expenditures exceed the permitted amounts by more than 50% over a 4-year period. For any tax year in which an election under section 501(h) in effect, an electing organization must report the actual and permitted amounts of its lobbying expenditures and grass roots expenditures (as defined in section 4911(c)) on its annual return required under section 6033. See Schedule A (Form 990 or Form 990-EZ). Each electing member of an affiliated group must report these amounts for both itself and the affiliated group as a whole.

To make or revoke the election, enter the ending date of the tax year to which the election or revocation applies in item 1 or 2, as applicable, and sign and date the form in the spaces provided.

Eligible Organizations.—A section 501(c)(3) organization is permitted to make the election if it is not a disqualified organization (see below) and is described in:

1. Section 170(b)(1)(A)(ii) (relating to educational institutions),
2. Section 170(b)(1)(A)(iii) (relating to hospitals and medical research organizations),
3. Section 170(b)(1)(A)(iv) (relating to organizations supporting government schools),
4. Section 170(b)(1)(A)(vi) (relating to organizations publicly supported by charitable contributions),
5. Section 509(a)(2) (relating to organizations publicly supported by admissions, sales, etc.), or
6. Section 509(a)(3) (relating to organizations supporting certain types of public charities other than those section 509(a)(3) organizations that support section 501(c)(4), (5), or (6) organizations).

Disqualified Organizations.—The following types of organizations are not permitted to make the election:

- a. Section 170(b)(1)(A)(i) organizations (relating to churches),

- b. An integrated auxiliary of a church or of a convention or association of churches, or
- c. A member of an affiliated group of organizations if one or more members of such group is described in a or b of this paragraph.

Affiliated Organizations.—Organizations are members of an affiliated group of organizations only if (1) the governing instrument of one such organization requires it to be bound by the decisions of the other organization on legislative issues, or (2) the governing board of one such organization includes persons (i) who are specifically designated representatives of another such organization or are members of the governing board, officers, or paid executive staff members of such other organization, and (ii) who, by aggregating their votes, have sufficient voting power to cause or prevent action on legislative issues by the first such organization.

For more details, see section 4911 and section 501(h).

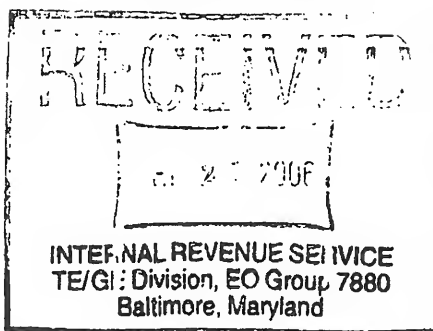
Note: A private foundation (including a private operating foundation) is not an eligible organization.

Where To File.—Mail Form 5768 to the Internal Revenue Service Center, Ogden, UT 84201-0027.

98 Alexandria I
Suite 53
Warrenton, VA.
p 540 341 8808
f 540 341 8809

September 19, 2006

Mrs. R. Hutchins
Tax Law Specialist
Internal Revenue Service
Tax Exempt/Government Entities
TE/GE T:EO:RA:D GROUP 7880
31 Hopkins Plaza Room 1420
Baltimore, MD 21201



RE: Vets for Freedom, Inc. (EIN: 20-3949872)

Dear Mrs. R. Hutchins,

We are providing you with the information that you requested in your correspondence regarding Vets for Freedom, Inc.'s application for tax-exempt status under section 501(c)(4) of the Internal Revenue Code.

Please find herein, the answers to all of your questions. In addition, we have attached documents where requested, along with a copy of your correspondence.

Thank you very much for your assistance with this matter. Please do not hesitate to contact us, should you have any questions or concerns.

Best regards,

Jill Holtzman Vogel & Cathleen West
Counsel

Wade Zirkle
Director, and President

Question # 1: Narrative Description of the Day-to-Day Activities of the Organization

Vets for Freedom, Inc. is a new organization, which is currently in its initial start-up and planning phases. As a new organization, its day-to-day activities have thus far focused on the following: (1) developing the organization's mission and organizational structure/planning activities; (2) researching and compiling information; and (3) developing fundraising ideas. Future activities will primarily focus on educating the public, and activity to influence legislation.

Educate the public- 30% (planned)

What: VFF plans to educate the public by engaging in the following types of activities: organizing and/or participating in public forums about the war in Iraq, and developing reports, pamphlets, brochures, issue advocacy pieces, and other forms of written communications about the war in Iraq.

When: 2006, and this activity will be continuous throughout the existence of the organization in future years

Where: United States

Who: members of the Board of Directors, and consultants

Activity to influence legislation- 30% (planned)

VFF plans to engage in activity to influence legislation. It plans to monitor federal and state legislation regarding the war in Iraq, and veterans and their families. The organization will likely engage in grassroots lobbying activity in order to support or oppose such legislation. In addition, the organization may engage in direct lobbying activity as well. Any and all activity to influence legislation in which VFF engages in the future will be germane to its mission, and tax-exempt purpose.

When: 2006, and this activity will be continuous throughout the existence of the organization in future years

Where: United States

Who: members of the Board of Directors, and consultants

Developing the organization's mission and organizational structure/Planning activities- 30%

What: The founders of VFF determined that the organization's primary mission is to further the common good and general welfare of the citizens of the United States of America by educating the public about the war in Iraq, and its impact on our country, the serious ramifications and consequences of war, and its impact on our country, the international

community, and on the lives of men and women who have served their country in this war. The organization shall not carry on any activity not permitted to be carried on by an organization exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code.

VFF was formed as a non-profit organization, and it has a board of directors consisting of three individuals, who also serve as the officers of the organization. In addition, VFF is currently seeking tax-exempt status with the IRS, and has spent a considerable amount of time working on its application.

VFF has been developing plans for its activities. Such activities will include educating the public, and activity to influence legislation. VFF has been working on developing its base of grassroots supporters who support its mission and cause.

When: n/a

Where: Incorporated in Virginia

Who: Board of Directors, volunteers, and legal counsel

Research and compilation of information- 20%

What: VFF has been researching and compiling information about the war in Iraq. In addition, directors have visited Iraq and seen first-hand the nature of war. A document attached includes first-hand information of the impact of war in Iraq.

When: Spring-Summer 2006, and the research/compilation of information will be continuous throughout the existence of the organization

Where: Virginia, Iraq, and possibly other locations in the United States

Who: members of the Board of Directors

Development of a general fundraising plan- 5%

VFF has identified potential financial supporters for its cause, and have developed a general plan for reaching out to such individuals in order to share information about VFF seeking their support for its mission, and financially as well. At this time, it does not plan to engage a professional fundraiser to plan its fundraising goals, or to solicit contributions.

When: 2006, and this activity will be continuous throughout the existence of the organization in future years

Where: Virginia, and United States

Who: members of the Board of Directors

Question # 2: Use of a Professional Fund-Raiser

At this time, VFF does not plan to utilize a professional fund raiser to develop a fundraising plan, or to solicit contributions. Therefore, VFF does not have information to provide regarding this question.

Question # 3: Promotion of Social Welfare

Generally, an organization is operating exclusively for the promotion of social welfare if it is primarily engaged in promoting in some way the common good and general welfare of the community as a whole. See Treas. Reg. 1.501(c)(4)-1(a)(2)(i). The IRS has determined that a veterans organization is a social welfare organization within the meaning of §501(c)(4), see Rev. Rul. 66-150, where the organization engaged in various activities for the common good and general welfare of the people of the community. The organization engaged in activities including promoting patriotism, assisting veterans in need, and preserving the memory of those in war.

VFF promotes social welfare as its primary mission is to further the common good and general welfare of the citizens of the United States of America by educating the public about the war in Iraq's impact on our country, the serious ramifications and consequences of war, and its impact on the international community, and on the lives of men and women who have served their country in this war. VFF will fulfill its mission by engaging in educational campaigns, and by engaging in activities to influence legislation that is germane to its mission and purpose.

In addition, the IRS has ruled that a tax-exempt social welfare organization can operate to inform the public on controversial subjects, even though the organization advocates a particular viewpoint. See Rev. Rul. 68-656. The education of the public on such subjects is deemed to be "beneficial to the community because society benefits from an informed citizenry." See Id.

For example, the IRS has granted tax-exempt status as a social welfare organization to one that educated the public on abortion, promoted the rights of the unborn, and supported legislative changes, notwithstanding the fact that the organization advocated controversial objectives. See Rev. Rul. 76-81. The IRS stated, "[t]here are differences of opinion on this issue. Although an organization advocates the adoption of a particular position, its activities nevertheless are designed to increase the knowledge and understanding of the public on the entire subject." See Id.

Similarly, the question of the United States' involvement in the war in Iraq is a matter of public concern in our communities across the nation. Indeed, there are differences of opinion on the war. VFF seeks to educate the public about the war, its impact on our country, the international community, and on the lives of the men and women who have served their country in this war. Our society benefits from an informed citizenry of all viewpoints even if the subject matter is controversial.

The organization is relatively new, and will be developing materials as the organization continues to grow. Please see the attachment for two documents which the organization has created: "In Ramdi, a test of Iraqi forces", and "Vets for Freedom Press Release."

Question # 4: Materials that Will Be Used

VFF is a relatively new organization and will be developing materials to use to impress upon the public the ramifications and consequences of the war and the impact on our country, the international community and the lives of men and women who have served their country in this war. As examples, please see the attached documents entitled, "In Ramdi, a test of Iraqi forces", and "Vets for Freedom Press Release."

Questions # 5: Amendment to the Articles of Incorporation

Please see the attachment containing a copy of the state approved Articles of Incorporation, and Articles of Amendment.